

Minutes of the 13 June 2016
Regular Meeting of the Yancey County Board of Commissioners
Held at 6:00 o'clock p.m. in the Yancey County Courtroom
Yancey County Courthouse, Burnsville, North Carolina

Present at the 13 June 2016 meeting of the Yancey County Board of Commissioners were: Chairman Johnny Riddle, Commissioner Jill Austin, Commissioner Byrl Ballew, Commissioner Randy Ollis, Commissioner Jeff Whitson, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, County Attorney Donny Laws, members of the media, and members of the general public.

Call to Order and Approval of Agenda

Chairman Riddle called the meeting to order. Chairman Riddle then asked Commissioner Whitson to deliver the invocation. After the invocation, Commissioner Austin led the Pledge of Allegiance. Chairman Riddle then asked for a motion to approve the agenda. Commissioner Whitson made a motion to approve the agenda and it was seconded by Commissioner Austin. The vote to approve was unanimous (Attachment A).

Public Comment

The first person to speak before the Board was Tom Robinson who spoke about mind control by the Roman Catholic Church. The next person to speak before the Board was Marvin Taylor who spoke about the Sheriff's Department.

Consent Agenda

The Board next moved to the consent agenda portion of the agenda. On the consent agenda for June was the approval of the May 9th regular meeting minutes. In addition, the consent agenda contained a petition for a road name change. (Attachment B). Also, the consent agenda contains applications for firework shows within the county. In addition, the consent agenda contains the 2016-17 Committee on Aging budget (Attachment C). The consent agenda also contains a tax office requests (Attachment D). Finally, there are two items for informational purposes only. The first item is the annual report by the Yancey County Child Fatality Team (Attachment E). The second item was the May tax collection report (Attachment F). Upon hearing the items on the consent agenda, Commissioner Ollis made a motion to approve the consent agenda and it was seconded by Commissioner Austin. The vote to approve was unanimous.

Yancey County Fiscal Year 2016-17 Budget and Public Hearing

The Board next heard from County Manager Nathan Bennett concerning the 2016-17 fiscal year budget. Mr. Bennett read to the Board and the public his 2016-17 Budget Message (Attachment G) explaining the budget for fiscal year 2016-17 and that this budget is balanced at \$21,982,506. Mr. Bennett highlighted the reappraisal process that the County is required to go through at least every eight years. Upon hearing from Mr. Bennett, Chairman Riddle recognized the Finance Officer Brandi Burleson and Finance Director Lynne Hensley for all of their hard work on the budget. Chairman Riddle then opened up the floor for the public hearing. Having no comments, Commissioner Whitson made a motion to close the public hearing. The motion was seconded by Commissioner Austin and the vote to close was unanimous. Chairman Riddle then asked for a motion to approve the 2016-17 Fiscal Year Budget Ordinance. The motion was made by Commissioner Ollis and was seconded by Commissioner Ballew. Chairman Riddle asked if there was any discussion and Commissioner Whitson stated that he realized that the budget was a good budget and needed, but he has had a hard time with it. He also commended the financial office staff for the work that has been done on the budget. Commissioner Ollis stated that the State of North Carolina continues to pass legislation that takes away funds for the County and to pass along unfunded mandates. Chairman Riddle then called for a vote of the

being made due to the change in federal regulations in regards to Exempt and Non-Exempt employees (Attachment I).

Yancey County Department of Social Services Board of Directors Appointment

Chairman Riddle next moved to a vacancy on the Yancey County Department of Social Services Board of Directors that is be occurring on June 30, 2016. Upon hearing from Chairman Riddle, Commissioner Whitson nominated Sonya Morgan to the Social Services Board of Directors. The nomination was seconded by Commissioner Ballew. Hearing no more nominations Chairman Riddle called for a vote which was unanimous.

Yancey County Tax Department

Chairman Riddle also brought to the Board's attention that the terms of office for the Yancey County Tax Assessor and Yancey County Tax Collector were to expire on June 30, 2016. Upon hearing from Chairman Riddle, Commissioner Ollis made a motion to reappoint Danny McIntosh as Tax Assessor for a four year term to begin on July 1, 2016 and end on June 30, 2020. The motion was seconded by Commissioner Ballew and the vote to approve was unanimous. Commissioner Ballew then made a motion to reappoint Fonda Thomas as Yancey County Tax Collector for a four year term to begin on July 1, 2016 and end on June 30, 2020. The motion was seconded by Commissioner Ollis and the vote to approve was unanimous.

County Manager Business

The Board next heard from County Manager Nathan Bennett. Mr. Bennett updated to the Board on the switch over in the 911 department to Southern Software. Mr. Bennett also updated the Board on the East Yancey Sewer Project, and the fireworks on July 2nd.

County Attorney Business

County Attorney Donny Laws stated that he had nothing for the Board at this time.

Commissioner Business

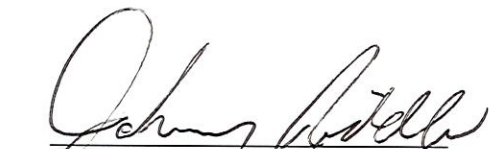
No commissioner had any business to bring before the Board.

Adjournment

Having no further business Commissioner Ollis made a motion to adjourn and it was seconded by Commissioner Whitson. The vote to adjourn was unanimous.

Approved and authenticated on this the _____ 11th _____ day of July 2016.

Attest:


Johnny Riddle, Chairman
Jill Austin, Vice-Chairman
Byrd Ballew, Commissioner



AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
REGULAR BUSINESS MEETING
June 13, 2016
6:00 P.M.

- I. Call to Order – Chairman Johnny Riddle
- II. Invocation and Pledge of Allegiance to the Flag
- III. Approval of the Agenda
- IV. Public Comment
- V. Consent Agenda
 - a. Approval of the Minutes- May 9th Regular minutes
 - b. Road Name Petition
 - c. Fireworks Application
 - d. 2016-17 Yancey County Committee on Aging Budget
 - e. Yancey County Tax Office Request
 - f. Yancey County Child Fatality Prevention Team Annual Report – Informational
 - g. May Tax Collection Report – Informational
- VI. Yancey County Fiscal Year 2016-17 Budget
 - a. 2016-17 Budget Message – Nathan Bennett, County Manager
 - b. PUBLIC HEARING
 - c. Consideration and Adoption
- VII. Personnel Policy Revisions – Lynne Hensley, Finance Director
- VIII. Yancey County Department of Social Services Board of Directors Appointment
- IX. Yancey County Tax Department
 - a. Appointment of the Tax Assessor
 - b. Appointment of Tax Collector
- X. County Manager Report – Nathan Bennett, County Manager
 - a. General Update
- XI. County Attorney Report – Donny Laws, County Attorney
- XII. County Commissioners Report
- XIII. Adjourn

Attachment B

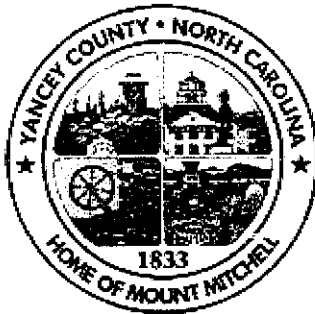
TO THE COUNTY COMMISSIONERS,

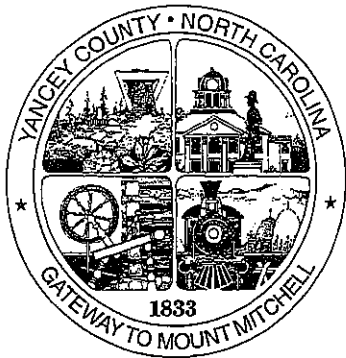
5/09/16

Under the Yancey County Addressing and Road Naming Ordinance the land owners of the Possum Trot Community have met or exceeded the Yancey County 911 Road Naming requirements for their driveway. All the land owners adjacent to the shared driveway would like to name their driveway CATTLE DRIVE.

Sincerely,

Mark Thomas
Yancey County
E-911 Director
911 Addresser
15 East Blvd
Burnsville, NC 28714
828-678-9463
Mark.Thomas@yanceycountync.gov





**YANCEY COUNTY EMERGENCY OPERATIONS
CENTER
15 EAST BLVD
BURNSVILLE, NC 28714**

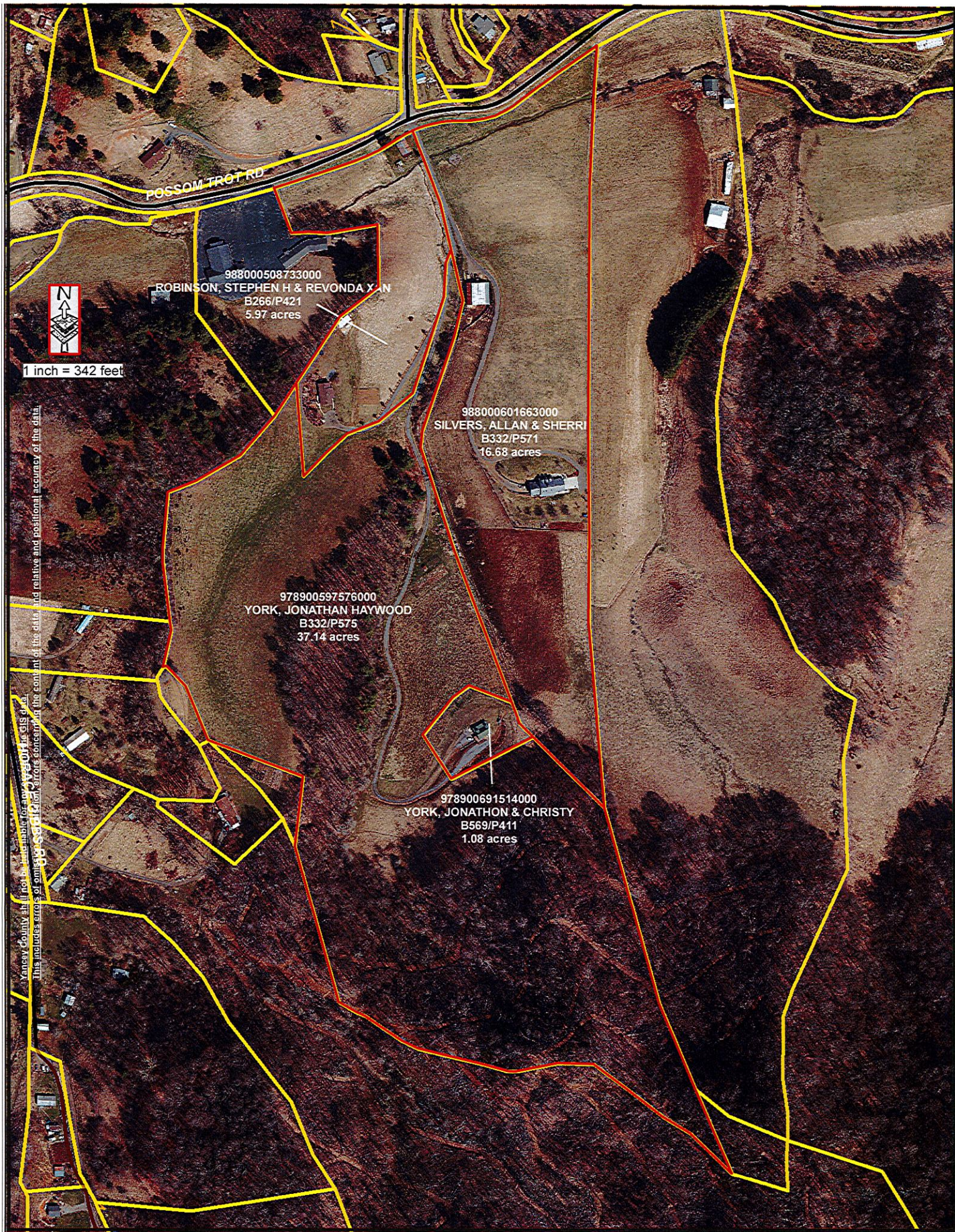
**TELEPHONE 828-678-9463
FAX 828-682-2946
E-MAIL bdavis@yanceycountync.gov**

DATE 5-9-16

We the undersigned residents hereby request that the said road by an agreement of the adjacent land owners be named.

Road Name. Cattle Dr.

Resident Name	Address	Phone No.
<u>Stephen H. Robinson</u>	<u>2079 Possum Trot Rd.</u>	<u>208-9550</u>
<u>Rubenda Kenyah Robinson</u>		<u>208-2049</u>
<u>Janet H. Gah</u>	<u>2081 Possum Trot Rd.</u>	<u>284-8597</u>
<u>Christy York</u>		
<u>Alan L. Silvers</u>	<u>2077 Possum Trot Rd</u>	<u>284-0278</u>
<u>Sherril P. Silvers</u>		<u>682-5919</u>
<u>Kim Silvers</u>		<u>284-707</u>
<u>Blandon Silvers</u>		<u>284-2346</u>



POSSUM TROT RD



1 inch = 342 feet

988000508733000
ROBINSON, STEPHEN H & REVONDA X IN
B266/P421
5.97 acres

988000601663000
SILVERS, ALLAN & SHERRI
B332/P571
16.68 acres

978900597576000
YORK, JONATHAN HAYWOOD
B332/P575
37.14 acres

978900691514000
YORK, JONATHAN & CHRISTY
B569/P411
1.08 acres

Yancey County is not responsible for any errors or omissions in this data. This includes errors of omission, commission, or any other errors concerning the content of the data, and relative and positional accuracy of the data.



Yancey County Committee On Aging, Inc.

10 Swiss Avenue • Burnsville, North Carolina 28714 • (828) 682-6011 • FAX (828) 682-6107

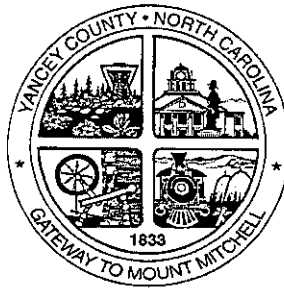
Brandi,

This is our proposed FY '17 budget for our Home & Community Care Block Grant funding.

Can I please get this signed as soon as possible to submit to Region D? We actually received \$10,000.00 more & I took an additional \$10,000.00 out of Senior Center Operations and all was put into expanding our programs.

A copy of this along with the worksheet showing other funding sources (County funds, donations, SHIP grant, etc.) will be sent to you for your records.

Thank you!
Vivian



YANCEY COUNTY TAX OFFICE

110 Town Square, Room 2 * Burnsville, North Carolina 28714

Phone: (828) 682-2198 * Fax (828) 682-4817

Email: danny.mcintosh@yanceycountync.gov

June 11 2016

The following facts have arisen that render it advisable for me to request that the Board of County Commissioners consider the following changes to the following properties:

- (1) Neighborhood 1124 is the Austin View Villas consisting of five buildings with four units each. There are two upper and two lower units in each building. During an appeal before the Board of Equalization and Review (BoER) it was determined that the upper and lower unit numbers had not been interpreted by the certified mass appraiser (appraiser) correctly. This resulted in inappropriately assessing the units. Upon my request to the appraiser to reassess the units he recommended that I request the county commissioners to make the following changes:
 - a. Upper units C&D to 125
 - b. Lower units C&D to 75
- (2) Neighborhood 1140 is the Slick Rock Lodge neighborhood consisting of five buildings each with two units. During an appeal of one of these units it became apparent that tax data needed correction and the primary site values needed to be made consistent. . Upon my request to the appraiser to reassess the units he and I request the county commissioners to make the following changes:
 - a. Correct data elements per the certified appraisal the taxpayer presented at appeal
 - b. Make the primary site values consistent at \$50,000.
 - c. Correct any data that may be found during a field check
- (3) Parcel 075900848266000 135 Dale Gouge Rd Ernest McDaniel. Taxpayer presented evidence that the improvement on his property previously valued at \$2900 had been inappropriately valued in the 2016 valuation at \$39,850. I would request that the county commissioners approve the reinstatement of the building value at the prior amount of \$2900.
- (4) Parcel 071700434327000 11112 NC 197 S McMahan, Carroll & Mary. During a review of the McMahan application for property tax relief I found that the primary and residual had been combined and listed as all residual. I would request that the county commissioners approve reinstating the primary site.

Danny McIntosh

**Yancey County Child Fatality Prevention Team
Report to the Yancey County Commissioners and
The Toe River Health District Board of Health
2015 Report**

Introduction

The Yancey County Child Fatality Prevention Team first met in May of 1996. The formation of the team was required by State statute 143-576.2. In 1999 this was changed to State Statute 7B-1400. The team is charged to review child fatalities within the county and make recommendations for preventing future child fatalities. Meetings are quarterly, if there are fatalities to review, and the team has statutory access to death certificates, birth certificates, medical records, social service records, court records, police records, and other public and private records.

Team Activities and Accomplishments

The local team did not review any fatalities in 2015. No system problems were identified.

Operations

The Yancey County Team reviews all child fatalities that occur in residents of the county. In the 18 years of team operation, 34 fatalities have been reviewed in children under the age of 19.

Administrative information

The above information is provided to the North Carolina Child Fatality Prevention Task Force. The state Task Force makes recommendations to the NC General Assembly for legislation to support the recommendations of local teams.

The State of North Carolina provided the local team with \$266 in FY 2014-2015 for team operations. The money is dispersed through the Public Health Department. This year the money was used to assist with car seat purchases and to offset operational expense of the CFPT.

Respectfully submitted,

LaCosta Tipton, RN, BSN
Yancey County Child Fatality Prevention Team Chair
Nursing Supervisor
Yancey County Health Department
202 Medical Campus Drive
Burnsville NC 28714 828-682-6118 ext 21
lacosta.tipton@trhd.dst.nc.us

Posting Report

05-01-2016 to 05-31-2016

06-01-2016

8:21 AM

I. Tax Collections + Releases

Year	General Fund	Burnsville	West Yancey	Egypt/Ramseytown	Clearmont	Double Island	Newdale	South Toe	Pensacola	TOTAL
2000	\$88.50	\$7.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95.58
2005	\$691.85	\$48.15	\$0.00	\$0.00	\$0.00	\$0.00	\$9.00	\$0.00	\$0.00	\$749.00
2006	\$296.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.00	\$0.00	\$0.00	\$305.96
2007	\$341.00	\$0.00	\$3.60	\$0.00	\$0.00	\$0.00	\$9.00	\$0.00	\$0.00	\$353.60
2008	\$310.69	\$0.00	\$3.40	\$0.00	\$0.00	\$0.00	\$9.00	\$0.00	\$0.00	\$323.09
2009	\$40.98	\$0.00	\$3.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43.99
2010	\$56.70	\$0.00	\$3.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.16	\$62.46
2011	\$39.15	\$2.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.16	\$43.35
2012	\$821.52	\$2.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.97	\$825.53
2013	\$2,534.06	\$19.44	\$20.94	\$0.00	\$4.15	\$0.00	\$47.70	\$48.27	\$6.47	\$2,681.03
2014	\$8,740.25	\$55.50	\$37.16	\$48.40	\$44.14	\$162.03	\$127.35	\$60.19	\$49.51	\$9,324.53
2015	\$108,379.03	\$650.99	\$1,245.70	\$1,373.79	\$812.04	\$277.51	\$3,078.66	\$2,196.27	\$469.69	\$118,483.68
TOTAL	\$122,340.69	\$785.24	\$1,317.41	\$1,422.19	\$860.33	\$439.54	\$3,289.71	\$2,304.73	\$531.96	\$133,291.80

II. Releases

	Current Year	Prior Year	TOTAL
General Fund	\$4,784.68	\$2,110.88	\$6,895.56
Burnsville	\$0.00	\$55.23	\$55.23
West Yancey	\$23.88	\$13.61	\$37.49
Egypt/Ramseytown	\$428.40	\$0.00	\$428.40
Clearmont	\$5.55	\$0.00	\$5.55
Double Island	\$0.00	\$0.00	\$0.00
Newdale	\$28.56	\$74.40	\$102.96
South Toe	\$4.01	\$0.00	\$4.01
Pensacola	\$0.00	\$0.18	\$0.18
TOTAL	\$5,275.08	\$2,254.30	\$7,529.38

III. Net Tax Collections

Year	General Fund	Burnsville	West Yancey	Egypt/Ramseytown	Clearmont	Double Island	Newdale	South Toe	Pensacola	TOTAL
TOTAL	\$115,445.13	\$730.01	\$1,279.92	\$993.79	\$854.78	\$439.54	\$3,186.75	\$2,300.72	\$531.78	\$125,762.42

Transaction Type Report

05-01-2016 to 05-31-2016

Year	General	Fire	Late	Waste	Additional Fees	Principal	Interest	Advertising Cost	Legal Cost	Total
2008	\$13.50	\$0.00	\$0.00	\$0.00	\$0.00	\$13.50	\$9.07	\$0.00	\$0.00	\$22.57
2009	\$7.14	\$0.00	\$0.00	\$0.00	\$0.00	\$7.14	\$3.55	\$0.00	\$0.00	\$10.69
2010	\$16.20	\$2.16	\$0.00	\$0.00	\$0.00	\$18.36	\$29.86	\$0.00	\$0.00	\$48.22
2011	\$39.15	\$4.20	\$0.00	\$0.00	\$0.00	\$43.35	\$19.47	\$4.00	\$0.00	\$66.82
2012	\$821.52	\$4.01	\$0.00	\$0.00	\$0.00	\$825.53	\$68.69	\$4.00	\$100.00	\$998.22
2013	\$2,074.09	\$108.39	\$0.00	\$0.00	\$0.00	\$2,182.48	\$333.46	\$72.00	\$0.00	\$2,587.94
2014	\$8,417.90	\$545.60	\$35.96	\$0.00	\$0.00	\$8,999.46	\$1,673.33	\$76.00	\$341.11	\$11,089.90
2015	\$102,957.55	\$9,421.51	\$33.26	\$0.00	\$0.00	\$112,412.32	\$5,918.64	\$952.00	\$0.00	\$119,282.96
TOTAL	\$114,347.05	\$10,085.87	\$69.22	\$0.00	\$0.00	\$124,502.14	\$8,056.07	\$1,108.00	\$441.11	\$134,107.32

Adjustment / Release Report

05-01-2016 to 05-31-2016

Year	General	Late	Waste	Additional Fees	Principal	Interest	Advertising Cost	Legal Cost	Fire	Amount Due	County Net
2000	\$88.50	\$0.00	\$0.00	\$0.00	\$88.50	\$8.64	\$0.00	\$0.00	\$7.08	\$104.22	\$97.14
2005	\$691.85	\$9.90	\$0.00	\$0.00	\$701.75	\$770.17	\$0.00	\$0.00	\$57.15	\$1,529.07	\$1,471.92
2006	\$296.96	\$9.90	\$0.00	\$0.00	\$306.86	\$191.70	\$0.00	\$0.00	\$9.00	\$507.56	\$498.56
2007	\$341.00	\$14.76	\$0.00	\$0.00	\$355.76	\$278.83	\$0.00	\$0.00	\$12.60	\$647.19	\$634.59
2008	\$297.19	\$9.00	\$0.00	\$0.00	\$306.19	\$215.81	\$0.00	\$0.00	\$12.40	\$534.40	\$522.00
2009	\$33.84	\$0.00	\$0.00	\$0.00	\$33.84	\$22.02	\$0.00	\$0.00	\$3.01	\$58.87	\$55.86
2010	\$40.50	\$0.00	\$0.00	\$0.00	\$40.50	\$22.00	\$0.00	\$0.00	\$3.60	\$66.10	\$62.50
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$-500.00	\$0.00	\$-500.00	\$-500.00
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$-928.00	\$0.00	\$-928.00	\$-928.00
2013	\$321.04	\$0.00	\$0.00	\$0.00	\$321.04	\$92.65	\$48.00	\$-159.60	\$38.58	\$340.67	\$302.09
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$-408.81	\$0.00	\$-408.81	\$-408.81
2015	\$4,784.68	\$116.93	\$0.00	\$0.00	\$4,901.61	\$855.99	\$8.00	\$0.00	\$490.40	\$6,256.00	\$5,765.60
TOTAL	\$6,895.56	\$160.49	\$0.00	\$0.00	\$7,056.05	\$2,457.81	\$56.00	\$-1,996.41	\$633.82	\$8,207.27	\$7,573.45

Collections Receipts Report

05-01-2016 to 05-31-2016

Total general tax	\$115,445.13
Total fire tax	\$10,317.29
Total late tax	\$70.35
Total Waste Fees	\$0.00
Total Additional Fees	\$0.00
Total principal	\$125,832.77
Total interest	\$8,226.25
Total cost of advertising	\$1,124.00
Total legal	\$441.11
Total check overpayments	\$6.05
Total Prepaid Payments	\$1,337.33
Total Prepaid Applied	\$0.00
Total misc	\$11,134.74
Grand total receipts	\$136,967.51

District Payment Report

05-01-2016 to 05-31-2016

Year	District Code	District Name	Amount
2010	020	PENSACOLA FIRE DISTRICT	\$2.16
2011	012	CANE RIVER FIRE DISTRICT	\$2.04
2011	020	PENSACOLA FIRE DISTRICT	\$2.16
2012	012	CANE RIVER FIRE DISTRICT	\$2.04
2012	020	PENSACOLA FIRE DISTRICT	\$1.97
2013	011	BURNSVILLE FIRE DISTRICT	\$20.94
2013	012	CANE RIVER FIRE DISTRICT	\$19.44
2013	015	GREEN MOUNTAIN FIRE DISTRICT	\$4.15
2013	018	CRABTREE FIRE DISTRICT	\$9.30
2013	019	SOUTH TOE FIRE DISTRICT	\$48.27
2013	020	PENSACOLA FIRE DISTRICT	\$6.29
2014	011	BURNSVILLE FIRE DISTRICT	\$9.36
2014	012	CANE RIVER FIRE DISTRICT	\$55.50
2014	013	EGYPT FIRE DISTRICT	\$25.40
2014	014	RAMSEYTOWN FIRE DISTRICT	\$23.00
2014	015	GREEN MOUNTAIN FIRE DISTRICT	\$44.14
2014	017	BRUSH CREEK FIRE DISTRICT	\$162.03
2014	018	CRABTREE FIRE DISTRICT	\$88.67
2014	019	SOUTH TOE FIRE DISTRICT	\$60.19
2014	020	PENSACOLA FIRE DISTRICT	\$49.51
2014	021	PRICES CREEK FIRE DISTRICT	\$27.80
2015	011	BURNSVILLE FIRE DISTRICT	\$513.52
2015	012	CANE RIVER FIRE DISTRICT	\$650.99
2015	013	EGYPT FIRE DISTRICT	\$638.33
2015	014	RAMSEYTOWN FIRE DISTRICT	\$307.06
2015	015	GREEN MOUNTAIN FIRE DISTRICT	\$293.55
2015	016	JACKS CREEK FIRE DISTRICT	\$488.76
2015	017	BRUSH CREEK FIRE DISTRICT	\$277.51
2015	018	CRABTREE FIRE DISTRICT	\$3,014.70
2015	019	SOUTH TOE FIRE DISTRICT	\$2,059.10
2015	020	PENSACOLA FIRE DISTRICT	\$469.69
2015	021	PRICES CREEK FIRE DISTRICT	\$708.30
TOTAL			\$10,085.87

Outstanding Balances Report

As of 05-31-2016

Year	Amount	County	District	Interest	Advertising	Penalties	Waste	Additional Fees
2005	\$13,699.10	\$6,175.90	\$522.17	\$6,603.52	\$80.50	\$317.01	\$0.00	\$0.00
2006	\$16,471.53	\$7,775.64	\$737.18	\$7,570.97	\$98.00	\$289.74	\$0.00	\$0.00
2007	\$13,413.27	\$6,497.97	\$607.70	\$5,814.13	\$94.50	\$398.97	\$0.00	\$0.00
2008	\$17,377.04	\$9,212.25	\$878.13	\$6,997.26	\$116.00	\$173.40	\$0.00	\$0.00
2009	\$16,541.88	\$9,664.98	\$835.68	\$5,909.22	\$132.00	\$0.00	\$0.00	\$0.00
2010	\$25,630.06	\$15,452.60	\$1,666.30	\$8,319.16	\$192.00	\$0.00	\$0.00	\$0.00
2011	\$36,757.52	\$21,271.63	\$2,090.34	\$9,984.55	\$208.00	\$17.85	\$0.00	\$0.00
2012	\$53,711.56	\$28,670.50	\$3,085.31	\$12,310.96	\$296.00	\$285.09	\$0.00	\$0.00
2013	\$76,598.30	\$55,170.02	\$5,061.74	\$13,717.75	\$738.00	\$0.00	\$0.00	\$0.00
2014	\$137,122.74	\$99,769.97	\$8,634.48	\$14,724.32	\$920.00	\$866.01	\$0.00	\$0.00
2015	\$422,034.81	\$367,452.28	\$32,417.52	\$18,205.15	\$2,576.00	\$1,383.86	\$0.00	\$0.00
Total	\$829,357.81	\$627,113.74	\$56,536.55	\$110,156.99	\$5,451.00	\$3,731.93	\$0.00	\$0.00

Yancey County Tax Office

County/District Collection Percentage Report
As of: 05-31-2016

Run Date: 06-01-2016

2015
County

Net Levy \$
11,971,576.97

Collections \$
11,604,124.69

Collections %
96.94

Districts

Name	Net Levy \$	Collections \$	Collections %
011 - BURNSVILLE FIRE DISTRICT	167,190.10	161,049.14	96.33
012 - CANE RIVER FIRE DISTRICT	74,851.14	73,312.99	97.95
013 - EGYPT FIRE DISTRICT	92,961.60	91,283.04	98.20
014 - RAMSEY TOWN FIRE DISTRICT	23,348.36	22,512.80	96.43
015 - GREEN MOUNTAIN FIRE DISTRICT	30,726.22	28,806.98	93.76
016 - JACKS CREEK FIRE DISTRICT	74,027.69	71,943.93	97.19
017 - BRUSH CREEK FIRE DISTRICT	42,396.35	40,693.72	95.99
018 - CRABTREE FIRE DISTRICT	150,966.82	146,722.82	97.19
019 - SOUTH TOE FIRE DISTRICT	210,317.05	203,706.11	96.86
020 - PENSACOLA FIRE DISTRICT	78,126.25	77,019.35	98.59
021 - PRICES CREEK FIRE DISTRICT	220,618.37	216,061.55	97.94

District Totals

Net Levy \$
1,165,529.95

Collections \$
1,133,112.43

Collections %
97.22

YANCEY COUNTY TAX ADMINISTRATION

End of Month Breakout

View Posted Payments in Date Range 05/01/2016 to 05/31/2016 for Vehicle

Alpha
Vehicles

Description	Amount
Vehicle Payments	
County Vehicle Tax Payments 2015	\$866.41
County Vehicle Tax Payments 2014	
County Vehicle Tax Payments 2013	\$37.80
County Vehicle Tax Payments 2012	\$15.03
County Vehicle Tax Payments 2011	
County Vehicle Tax Payments 2010	
County Vehicle Tax Payments 2009	
County Vehicle Tax Payments 2008	
County Vehicle Tax Payments 2007	
County Vehicle Tax Payments 2006	
County Vehicle Tax Payments 2005	
County Vehicle Interest	\$32.06
County Vehicle Total Payments	\$951.30
Burnsville VFD Vehicle Tax	\$57.80
South Toe VFD Vehicle Tax	\$3.75
Newdale VFD Vehicle Tax	\$2.81
West Yancey VFD Vehicle Tax	\$5.06
Egypt/Ramseytown VFD Vehicle Tax	\$6.17
Clearmont VFD Vehicle Tax	\$7.47
Double Island VFD Vehicle Tax	\$0.20
Pensacola VFD Vehicle Tax	\$0.74
VFD Vehicle Interest	\$3.52
VFD Vehicle Total Payments	\$87.52
Town of Burnsville Vehicle Tax	\$182.41
Town of Burnsville Vehicle Interest	
Town of Burnsville Vehicle Total Payment	\$182.41
State Vehicle Interest	\$20.10
Vehicle Total Payments	\$1,241.33
Vehicle BankCard Amount	\$10.13
Vehicle BankCard Fee	

06/01/2016

YANCEY COUNTY TAX ADMINISTRATION

Bank Card Register for Date Range:

05/01/2016 to 05/31/2016

Bill	Name	Credit Amount	Card Fee	Total
V201500035	CUTSHALL, KEVIN DEAN	\$10.13		\$10.13
	Vehicle Total:	\$10.13		\$10.13
	NonVehicle Total:			
	Total:	\$10.13		\$10.13

YANCEY COUNTY TAX ADMINISTRATION

End of Month Breakout

Outstanding Balances through 05/31/2016

Description	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	Total 2005
Balances											
County Vehicle Tax											\$69,931.08
	\$11,154.32	\$1,242.53	\$27,903.05	\$29,631.18							
TOWN OF BURNSVILLE Vehicle Tax											\$4,929.30
	\$39.61		\$2,130.53	\$2,759.16							
BURNSVILLE FIRE DISTRICT Vehicle Tax											\$1,634.20
	\$366.01	\$7.53	\$566.78	\$693.88							
CANE RIVER FIRE DISTRICT Vehicle Tax											\$588.90
	\$164.16	\$3.88	\$179.98	\$240.88							
EGYPT FIRE DISTRICT Vehicle Tax											\$193.31
	\$9.11	\$0.46	\$105.27	\$78.47							
RAMSEYTOWN FIRE DISTRICT Vehicle Tax											\$229.32
	\$5.69	\$0.53	\$124.30	\$98.80							
GREEN MOUNTAIN FIRE DISTRICT Vehicle Tax											\$218.03
	\$10.10	\$6.67	\$87.13	\$114.13							
JACKS CREEK FIRE DISTRICT Vehicle Tax											\$789.00
	\$73.22	\$9.55	\$360.35	\$345.88							
BRUSH CREEK FIRE DISTRICT Vehicle Tax											\$274.73
	\$21.97	\$0.36	\$116.70	\$135.70							
CRABTREE FIRE DISTRICT Vehicle Tax											\$1,882.54
	\$157.60	\$70.81	\$771.22	\$882.91							
SOUTH TOE FIRE DISTRICT Vehicle Tax											\$963.32
	\$115.89	\$11.53	\$442.77	\$393.13							
PENSACOLA FIRE DISTRICT Vehicle Tax											\$305.00
	\$102.56	\$1.11	\$89.51	\$111.82							

PRICES CREEK FIRE DISTRICT Vehicle Tax				\$570.45
	\$143.12	\$21.48	\$204.38	\$201.47
County Vehicle Interest				\$15,240.85
	\$192.01	\$157.77	\$6,214.79	\$8,676.28
TOWN OF BURNSVILLE Vehicle Interest				\$1,284.73
	\$1.89		\$478.54	\$804.30
BURNSVILLE FIRE DISTRICT Vehicle Interes				\$333.55
	\$2.02	\$0.73	\$126.85	\$203.95
CANE RIVER FIRE DISTRICT Vehicle Interes				\$108.22
	\$0.30	\$0.27	\$39.51	\$68.14
EGYPT FIRE DISTRICT Vehicle Interest				\$45.78
	\$0.11	\$0.01	\$22.79	\$22.87
RAMSEYTOWN FIRE DISTRICT Vehicle Interes				\$56.14
	\$0.13	\$0.01	\$27.75	\$28.25
GREEN MOUNTAIN FIRE DISTRICT Vehicle Int				\$52.09
	\$0.24	\$0.84	\$19.06	\$31.95
JACKS CREEK FIRE DISTRICT Vehicle Intere				\$187.64
	\$2.05	\$1.15	\$80.64	\$103.80
BRUSH CREEK FIRE DISTRICT Vehicle Intere				\$64.59
	\$0.13		\$26.16	\$38.30
CRABTREE FIRE DISTRICT Vehicle Interest				\$443.71
	\$2.10	\$9.30	\$172.39	\$259.92
SOUTH TOE FIRE DISTRICT Vehicle Interest				\$217.60
	\$4.24	\$1.12	\$97.46	\$114.78
PENSACOLA FIRE DISTRICT Vehicle Interest				\$54.12
	\$2.87	\$0.17	\$19.47	\$31.61
PRICES CREEK FIRE DISTRICT Vehicle Inter				\$111.03
	\$4.82	\$2.20	\$46.01	\$58.00
DMV Vehicle Interest				\$2,265.07
	\$158.65	\$41.28	\$995.87	\$1,069.27
Totals				\$102,974.30
	\$12,734.92	\$1,591.29	\$41,449.26	\$47,198.83

County Vehicle Tax 2015

Billed to Date

\$20,638.68

% Collected

45.95%

06/01/2016

COUNTY OF YANCEY

FY 2016-2017

BUDGET MESSAGE



June 13, 2016

**Nathan R. Bennett
Yancey County Manager**

YANCEY COUNTY BUDGET MESSAGE

FISCAL YEAR 2016-2017

*To the Yancey County Board of County Commissioners
and Citizens of Yancey County:*

In accordance with North Carolina General Statute 159-11, the Yancey County Fiscal Year 2016-2017 proposed budget is respectfully submitted for your review and consideration. The proposed budget sets forth a plan of operations for all County departments, programs, and capital projects for the coming year. This proposed budget is balanced in accordance with the Local Government Budget and Fiscal Control Act with general fund revenues and expenditures each totaling \$21,982,506.

INTRODUCTION

This budget message will introduce the Yancey County Fiscal Year 2016-2017 proposed budget. The budgeting process begins in February of each year with management requesting proposed appropriation use plans from departments, agencies and other County-supported entities. This year the requests for County funding exceeded expected revenues by over \$2.1 million. Over the course of numerous work sessions, the County Commissioners and County staff have worked to develop a balanced budget in line with expected revenue. This document will show how the County plans to utilize its fiscal resources and will highlight some of the more significant impacts to the County's budget.

Yancey County continues the efforts of the past eight years to accomplish three primary goals: restoration of the financial integrity of Yancey County, maintain essential public safety, health and human services, and make investments in infrastructure necessary to support economic prosperity. Despite continued challenges from reductions in federal and state funding for mandated services, Yancey County has accomplished these goals by relying on prioritization, creativity, and initiative. This budget provides additional County resources for financial stability, public school, law enforcement, public safety, health and human services, and other vital services. While County staff is to be commended for accomplishing much with limited resources, we are pleased this budget continues the progress made the past few years to provide the tools to staff necessary to provide these services. Furthermore, this budget provides a priority spending plan that attempts to minimize the tax burden on the County taxpayer.

REVENUES

Revaluation Budget Impact

The County's primary sources of funding are property and sales taxes and state and federal grants. Property taxes constitute the County's largest source of revenue. As everyone is aware, Yancey County has just completed the state-mandated revaluation of real property which establishes new tax values effective January 1, 2016. The previous revaluation was implemented January 1, 2008, eight years ago, at the height of the building boom. The subsequent effect of the Great Recession on the property values in Yancey County as a whole has severely reduced the total tax base. The total projected tax base for FY 2016-2017 is \$2,125,934,167. This represents a 12% loss of tax value (or approximately \$300,000,000) from the current fiscal year tax base. This

loss in County-wide value equates to a loss of approximately \$1.5 million in tax dollars essential to providing County services.

Revenue-Neutral Tax Rate

N.C. General Statute 159-11 requires each taxing unit to publish a “revenue-neutral property tax rate” as part of its budget for the fiscal year following the general revaluation of real property. The revenue-neutral tax rate is considered to be the rate that when applied to the revalued property tax base, would generate the same amount of property tax revenue as the previous year rate did on the old property tax base. For Yancey County the revenue-neutral tax rate is \$0.62 as compared with the FY 2015-2016 tax rate of \$0.50. The budget as prepared requests a tax rate of \$0.60 that will generate gross ad valorem taxes in the amount of \$12,770,494 of which \$12,516,361 is budgeted based on the FY 2014-2015 collection rate of 98.01%.

In 2015, 20 North Carolina counties completed the state-mandated revaluation process. Of those 20 counties, 19 counties found the revenue-neutral rate was higher than the previous year tax rate due to the fact that property values had decreased since the last revaluation. In 2014, Mitchell County completed revaluation on property as required. Property values in Mitchell decreased less (7%) than those in Yancey County this year (12%). Mitchell County adopted a tax rate that was \$0.13 higher than the prior year.

Taxpayers will be affected differently by the adoption of the new property tax rate. Property values have changed significantly in the eight years since the last revaluation, with some properties declining significantly in value while other have remained unchanged or may have even increased in value in some areas. Property owners whose assessed property values declined sharply will very likely receive lower tax bills. Those property owners whose assessed property values dropped only slightly, remained the same or increased will very likely receive higher tax bills. The goal of the revaluation was to ensure uniformity and equity in our tax levy by assessing all real property in the county as close to one hundred percent of fair market value as possible.

General

For Fiscal Year 2016-2017, the recommended property tax rate is \$0.60 per \$100 of valuation. It is expected this rate will provide estimated total revenue of \$12,516,361 or 57% of the total general fund budget. The Yancey County Tax Department has done a good job over the past few years working with taxpayers to collect taxes owed to the County. The current property tax collection rate is 98%, which puts Yancey County in the range of our County peer group. The sales tax projection for the County continues to be level as the State has transitioned from the per capita distribution to the point-of-sale distribution meaning Yancey County no longer shares in sales tax revenue on a statewide basis, but only receives what is actually collected in Yancey County. Recent state legislation will dedicate a portion of the expanded sales tax base (that is the sales tax now charged for certain services) to the County and required by the state to be used for economic development, schools or the community college. Other revenue sources such as fees from building permits, deed filings, firearm permit fees and others are projected to be minor as they constitute only a small portion of the revenue for this budget. The remaining revenue sources include federal and state grants for specific programs, primarily at the Department of Social Services and the Transportation Department. Therefore, it is recommended that the Board continue to support tax collection measures to ensure that all outstanding tax revenue is collected.

MAJOR INITIATIVES AND EXPENDITURES

Yancey County has made great progress in fiscal management, capital planning and day-to-day operations. Accurate budget projections and a disciplined approach to budget administration have yielded great dividends for both the County organization and taxpayers. Continuing the progress, this budget will contribute specifically to the restoration of the County's fiscal health, provide funding for the public schools, provide additional resources to the Sheriff's Department, provide an increase in employee compensation, provide much needed County facility repair, provide needed public services, and support community initiatives. Specifically, our proposed budget addresses these issues as follows:

- 1) **Fiscal Control and Financial Stability:** At the end of FY 2015, Yancey County had a fund balance reserve available for appropriation of \$2,165,831. This represents a fund balance of 11%. This is an increase from \$1,480,006 (7.5%) available at the conclusion of FY 2014. Yancey County is proud to report that this fund balance exceeds the state requirement of 8%. This represents a tremendous amount of work by the Board of Commissioners, administration and department heads. By working together, Yancey County is in the best financial condition in over a decade. But our work is not over as the Board of Commissioners set a fiscal policy in 2010 that the fund balance should be at least 16%, which is still less than other counties this size. This amount would provide greater financial stability and coverage in the event a catastrophic event was to strike Yancey County. The County must have the financial resources available to address unknown and unexpected situations that could cripple our community if found unprepared. The County has worked closely with the N.C. Office of the State Treasurer and the Local Government Commission over these past several years to develop and implement sound financial policies to move the County to sound financial standing. This proposed budget continues the effort and recommends an allocation of \$400,000 to the "Contribution to Fund Balance" line item in the general fund. Achieving the 8% fund balance level has been the primary goal for County Commissioners and administration since 2009, and now to build upon this accomplishment will position the County for great progress in the future. This has been a difficult task with many sacrifices but everyone is very proud to have accomplished this goal for the long-term stability of Yancey County.

In light of the shortfall in revenue due to the lower property values, County Commissioners and staff worked diligently to reduce expenses in all County departments. There was also a concerted effort to look at each department for the potential to generate fee-based revenue to bring their operations as close to self-sustaining as feasible. The Commissioners and staff worked with two department in particular to close the gap between expense and revenue: the Toe River Campground and the Little Hands Childcare Center. Working with the Department Directors, plans were successfully developed to bring both of these operations to a near break-even through restructuring the mission and organization of the agency and fee enhancement to peer group operations.

- 2) **Public Schools and Education:** *Yancey County Schools* continue to do great things to improve educational performance among our students. Yancey County is pleased to have a close relationship with the Yancey County Board of Education and appreciates the difficult decisions the schools have made in light of state funding reductions. The Board of Commissioners met jointly with the Board of Education to discuss funding priorities as well as developing a plan for capital facilities for Yancey County Schools. The Board of Commissioners is committed to ensuring that our children have the best facilities and equipment that can be provided. The Commission has committed to pursue financing up to \$11.5 million for school facility improvements at the county's aging elementary schools as may be

recommended by the Board of Education and the facility evaluation study commissioned by the Board of Education. This level of commitment for capital facility improvement is unprecedented by any Board of Commissioners and shows that the County has heard and answered the call from the Board of Education that the time has come to address these aging schools and develop a plan to move the system forward for all County citizens.

Aside from this major facility improvement initiative, the County's commitment to Yancey County Schools and its students continues to be a top priority and this budget maintains the current level of appropriation for current expense, and maintains current level funding for JROTC, and local supplements. Specifically, this budget appropriates \$2,900,000 for the school system's current expense budget. Additionally, the County maintains the \$100,000 appropriation for local supplements, a \$40,000 appropriation for continuation of the JROTC program, an \$80,000 appropriation to the schools' capital outlay fund, and \$10,000 in timber receipts designated for school use. There is also included in this budget \$700,000 for capital facility debt service to be used in the implementation of the facility improvement plan for the County's aging elementary schools. This is a total commitment to the Yancey County School System of \$3,830,000.

Mayland Community College, while primarily supported with state funds, depends on the three partner counties of Yancey, Mitchell and Avery for operational and capital equipment costs. Yancey County has historically funded the community college at or above the level of the other partner counties. Mayland Community College is funded in this budget with an appropriation of \$349,640, an increase of 9.5% over the FY 2016.

Furthermore, the County is pleased to assist Mayland with the construction of the "Anspach Advanced Manufacturing School" on the Yancey Campus. This facility is a valuable asset in the recruitment of business and industry to Yancey County as well as providing the trained workforce in new manufacturing technology necessary for the County's existing industries. This budget includes an appropriation of \$10,000 as the third installment of a contribution pledge of \$50,000 for the construction of the Anspach Advanced Manufacturing School at the Yancey Campus.

- 3) *Sheriff's Department and Detention Center*: The County continues the appropriations necessary for the Sheriff to provide officer presence at the County's public schools. The safety and security of children at school is of paramount concern to everyone. Additionally, this budget provides funding to continue needed capital equipment purchases, such as patrol vehicle, and to provide officer safety equipment.

The Sheriff is responsible for managing several sections of the County budget. The Sheriff is responsible for the "Sheriff's Department" budget of \$1,519,831 which includes patrol and investigations, "Sheriff Dispatch" budget of \$283,613; "County Detention Facility" budget of \$1,005,560; "County Grounds Security" budget of \$65,051; and the "Non-Departmental Juvenile Inmate Confinement" budget of \$8,000. Upon review and analysis of the sheriff's provision of animal control services utilizing the separate "Animal Control" budget of \$59,812, in agreement with the Sheriff, this separate budgetary department was eliminated. In lieu of the separate budget, an appropriation of \$10,000 was included in the "Sheriff's Department" budget listed above to provide animal control services. The total appropriated by this budget and managed by the Sheriff is \$2,874,063, which is 13% of the total general fund budget.

- 4) **East Yancey Wastewater Treatment Plant and Collection System:** Several years ago, Yancey County began construction on the waste water treatment plant and collections system to serve the greater Micaville area. This major infrastructure project had been in planning and development since the 1990s. County Commissioners and their counterparts with the Town of Burnsville over the past two decades have worked on various portions of the project to bring it from a mere concept to a reality. Yancey County took the lead for the project in the early 2000s. This wastewater treatment plant and collection system will provide reliable municipal service to Hickory Springs Manufacturing, Micaville Elementary School, numerous commercial and business properties as well as residential customers. This system will provide the community with a sanitary sewer to address failing onsite septic systems and provide an alternative to expensive private wastewater treatment operations. After all these years, construction is nearing completion and now the system will become operational in the next few months. As expected, this new system will require significant investment in personnel and resources to provide this service to the citizens of Yancey County. This budget provides an initial appropriation of \$100,000 to cover the cost of operation, maintenance, and future improvements for the East Yancey Wastewater Treatment Plant and Collection System.
- 5) **Employee Compensation:** Employees have worked very hard during some of the most difficult economic circumstances in recent memory. The persistent economic circumstances over the past several years has, unfortunately, resulted in sending more citizens into County offices for assistance, whether it has been for vital social services, transportation, medical services or law enforcement. This increase in workload and the positive response by employees to it has not gone unnoticed. This budget includes an across the board pay increase for all employees of 1% which is reflective of data from the federal Consumer Price Index (CPI).

In addition to this across the board increase, the administration recommends examining the current pay plan. It is readily apparent that all Yancey County employees as a general rule are paid significantly less than their counterparts in the same positions in peer group counties. The County fights a constant battle with recruiting good employees, training them at significant expense, just to see them depart to another county doing the same job for significantly greater compensation. The administration believes a full review of the position classification and pay plan should be undertaken when the County has achieved sound financial standing and the full effects of the new property tax values are known.

Furthermore, the County continues to be impacted by increases in employee health insurance and the required County contributions to employee retirement. It has become necessary for the County to transition to a new major medical health insurance provider for employees. The County has worked with our current provider, Blue Cross Blue Shield of N.C. for a number of years with great success. Unfortunately, this spring Blue Cross Blue Shield presented the County with a renewal proposal for the upcoming year that exceeded a 53% increase in the premium cost for the same benefit plan offered during the current fiscal year. The County submitted requests to all eligible private medical insurance providers in North Carolina as well as North Carolina State Health Plan. Aetna was selected as the low-bidder and provided a service array essentially identical to our current offering. The premium increase to transition to Aetna was a 41% increase over current year rates but provided a reasonable alternative to Blue Cross Blue Shield. The increase cost for employee medical insurance results in an additional \$255,000 over current the year level.

In addition to health insurance, the contributions to employees' retirement increased as a result of state legislative changes to the contribution rates. For general employees the rate increased from 6.77% to 7.35% and for law enforcement the rate changed from 7.15% to 8%.

- 6) **Community and Human Service Agencies:** Yancey County is fortunate to have many beneficial community agencies serving the vital needs of Yancey County's citizens. The County continues to support these initiatives by continuing current year funding appropriations to the Yancey County Rescue Squad, Yancey County Senior Center, Yancey County Literacy Council, the Middle School Health Centers, Graham Children's Health Services, Hospice of Yancey County, the Yancey County Humane Society, the Yancey County Youth League and others. The County provides critical support to these agencies that allows them to provide these various needed services to our community at a much greater return on investment than if performed directly by County government. The investments in these agencies benefit every sector and demographic group in our county in a positive, meaningful way.
- 7) **Facility Needs and Capital Outlay:** The Yancey County Courthouse serves as the center of County government and the seat of the General Court of Justice for Yancey County. Over the past year, a number of improvements have been made to the Courthouse, including painting the exterior wood components and window restoration, as well as a Phase One installation of HVAC units on the first floor. This budget provides additional funds for Phase Two in order to continue the installation of HVAC units to additional offices and common areas on the first floor. In addition to the Courthouse, a number of other County facilities are in need of roofs, HVAC modernization and general facility repair. Funds are included in this budget to complete these needed repairs and renovations in order to have facilities citizens can be proud of as well as providing a safe workplace for employees.

BUDGET SUMMARY

Yancey County Government has been able to accomplish great things for the citizens of Yancey County by planning and analyzing needs and resources, conducting careful budgeting and then maintaining a disciplined adherence to the adopted budget. The leadership of the Board of Commissioners and the diligent work of County employees has resulted in tremendous progress toward rebuilding the financial stability of County government while at the same time providing investments for economic development infrastructure, public safety and health and human services, and support for community initiatives for our citizens.

Respectfully submitted on this the 13th day of June 2016.

NATHAN R. BENNETT,
Yancey County Manager

YANCEY COUNTY BUDGET ORDINANCE FOR FISCAL YEAR 2016-2017

WHEREAS, pursuant to the provisions of North Carolina General Statutes 159-10, 159-11, and 159-12, each Department Head submitted budget requests and estimates of the financial requirements of each department in such form and detail as was prescribed by the Budget Officer and Finance Officer. Same were submitted in consideration of the associated Department Head's complete statement of amounts exhausted for each category of expenditures in the Budget Ordinance for the fiscal year 2015-2016, together with such estimated expenditures for the fiscal year 2016-2017 and with the estimation of the amount to be realized from each source of revenue. On April 25, 2016, the Budget Officer submitted a preliminary draft budget to the Yancey County Board of Commissioners for their consideration, complying in all respects with North Carolina General Statutes 159-13(b). On the same date, the Budget Officer also filed a copy of the preliminary draft budget in the Office of the Clerk to the Board of Commissioners, where it remained for public inspection; updated versions were substituted as they became available, until the adoption of the Budget Ordinance. Copies of same were also made available to all local news media, together with a statement being published to the effect that the budget has been submitted to the Board of Commissioners and was available for public inspection in the Office of the Clerk to the Board of Commissioners, and stating that a public hearing would be held on June 13, 2016 at 6:00 o'clock p.m. in the Courtroom of the Yancey County Courthouse in Burnsville, North Carolina. Such a public hearing was held at the designated time and place at which time persons who desired to be heard regarding the budget appeared before the Board.

WHEREAS, this Ordinance has been prepared pursuant to the requirements of Chapter 159 of the General Statutes of the State of North Carolina; and

NOW, THEREFORE, be it ORDAINED by the Board of Commissioners for the County of Yancey as follows:

Section One:

The appropriations made herein are for the maximum amounts necessary to provide the services and to accomplish the purpose described. Each Department Head shall affect savings and unexpended and unobligated portions of each appropriation shall revert to the appropriate fund at the end of the fiscal year.

Section Two:

Appropriations are hereby made for the fiscal year beginning July 1, 2016 and ending June 30, 2017 according to the following schedule (Appendix A and B):

Section Three:

There is hereby levied and authorized to be collected for the fiscal year 2015-2016 in accordance with Chapter 105 of the General Statutes of the State of North Carolina, a tax on all property situated in Yancey County, which tax shall be at the rate of sixty cents (\$.60) per one hundred dollars (\$100.00) assessed valuation of such property. It is further authorized that the 2016-2017 tax levy include an additional six and one-half cents (\$.065) per one hundred dollars (\$100.00) of valuation for the South Toe Fire District of South Toe Township; an additional six cents (\$.06) per one hundred dollars (\$100.00) of valuation for the Pensacola Fire District of Pensacola Township and for the Double Island Fire District of

Brush Creek Township, and for the Newdale Fire District of Crabtree Township, and for the Burnsville Rural Fire Tax District of the Burnsville Township (non-municipal); an additional five cents (\$.05) per one hundred dollars (\$100.00) of valuation for the Egypt/Ramseytown Fire District of Egypt and Ramseytown Townships, and for the Clearmont Fire District of the Jacks Creek and Green Mountain Townships; and an additional four cents (\$.04) per one hundred dollars (\$100.00) of valuation for the West Yancey Fire District of Prices Creek and Cane River Townships. The Board of Commissioners further authorizes the Budget Officer to modify the fire district budget up to the amount of collections. These rates are based on an estimated total assessed value for the purpose of taxation of two billion, one hundred twenty-five million, nine hundred thirty-four thousand, one hundred sixty-seven dollars (\$2,125,934,167.00). Current year collections have been used to estimate the tax revenue for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Section Four:

The Budget Officer may transfer amounts between objects of expenditure within a department without limitation and without a report being required. The Budget Officer further is authorized to make amendments within departmental budgets in amounts not to exceed a total of \$10,000 per department. The Budget Officer may also transfer amounts up to \$10,000 between departments within the same fund with an official report on such transfers provided to the Board of Commissioners. The Budget Officer is also further authorized to execute any contracts or documents for which this budget has an appropriation made hereto.

Section Five:

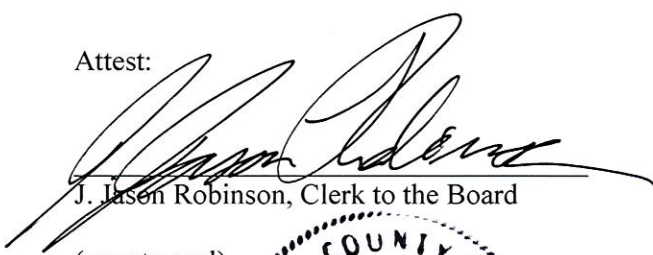
Copies of this Ordinance shall be furnished to the Finance Officer to be kept on file for her direction in the acceptance of revenues and the expenditure of amounts appropriated. Copies of this Ordinance shall also be furnished to the Clerk to the Board to be kept on file for examination by the public.

Section Six:

This Ordinance is effective July 1, 2016.

ADOPTED this 13th day of June, 2016.

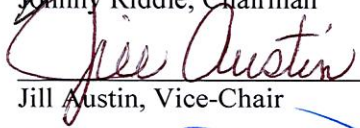
Attest:


J. Iasen Robinson, Clerk to the Board

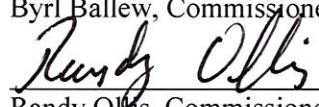
(county seal)




Johnny Riddle, Chairman


Jill Austin, Vice-Chair


Byrl Ballew, Commissioner


Randy Ollis, Commissioner


Jeff Whitson, Commissioner

APPENDIX A

**YANCEY COUNTY
2015-2016 FISCAL YEAR BUDGET**

GENERAL FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
GENERAL REVENUES	\$9,800.00
LICENSE PLATE AGENCY	\$83,000.00
TAX COLLECTIONS	\$13,590,861.00
NONDEPARTMENTAL	\$3,956,851.00
CLERK OF COURT	\$18,900.00
BOARD OF ELECTIONS	\$0.00
REGISTER OF DEEDS	\$169,831.00
SHERIFF'S DEPARTMENT	\$48,415.00
JAIL	\$144,000.00
BUILDING INSPECTIONS	\$58,000.00
TRANSPORTATION	\$484,627.00
SANITATION	\$242,308.00
LANDFILL	\$111,968.00
MAPPING DEPARTMENT	\$0.00
DSS - ADMINISTRATION	\$2,648,720.00
DSS - INCOME MAINTENANCE	\$10,500.00
DSS - CHILDREN & FAMILY SERVICES	\$0.00
VETERAN SERVICES	\$0.00
CHILD DAY CARE	\$120,000.00
AGRICULTURAL EXTENSION	\$15,000.00
CULTURAL RESOURCE COMMISSION	\$13,200.00
RECREATION	\$28,000.00
TOE RIVER CAMPGROUND	\$207,900.00
EMERGENCY MANAGEMENT	\$20,625.00
TOTAL REVENUES:	\$21,982,506.00

EXPENSES

DEPARTMENT	ADOPTED AMOUNT
GOVERNING BODY	\$103,583.00
MANAGEMENT	\$133,857.00
FINANCE	\$129,589.00
TAX ADMINISTRATION	\$417,155.00
LEGAL SERVICES	\$45,000.00
LICENSE PLATE AGENCY	\$108,261.00
CLERK OF COURT	\$8,000.00
BOARD OF ELECTIONS	\$215,805.00
REGISTER OF DEEDS	\$216,393.00
MAINTENANCE	\$437,931.00
MAPPING	\$79,127.00
INFORMATION TECHNOLOGY	\$103,061.00
NON-DEPARTMENTAL	\$1,343,169.00
SHERIFF'S DEPARTMENT	\$1,519,831.00
SHERIFF'S DISPATCH	\$283,613.00
COUNTY DETENTION FACILITY	\$1,005,560.00
NONDEPARTMENTAL	\$8,000.00
COUNTY GROUNDS SECURITY	\$65,051.00
EMERGENCY MANAGEMENT	\$90,800.00
BUILDING INSPECTIONS	\$105,543.00
MEDICAL EXAMINER	\$18,000.00
CONTRACTUAL EMS/RESCUE	\$1,119,932.00
E-911 NONSURCHARGE	\$431,805.00
TRANSPORTATION - ADMIN	\$147,640.00
TRANSPORTATION - OPERATIONS	\$269,834.00
TRANSPORTATION - E&D PROGRAM	\$103,060.00
TRANSPORTATION - CAPITAL	\$90,300.00
TRANSPORATION - 5310 GRANT	\$101,179.00
SANITATION	\$1,233,944.00

RECYCLING	\$144,124.00
LANDFILL	\$221,189.00
FORESTRY	\$63,434.00
COUNTY PLANNER	\$39,635.00
ECONOMIC DEVELOPMENT	\$158,614.00
AGRICULTURAL EXTENSION	\$225,297.00
AGRICULTURAL CENTER	\$62,800.00
SOIL & WATER CONSERVATION	\$84,935.00
MENTAL HEALTH	\$26,000.00
TOE RIVER HEALTH DISTRICT	\$358,864.00
DSS - ADMINISTRATION	\$452,151.00
DSS - INCOME MAINTENANCE	\$1,330,090.00
DSS - CHILDREN & FAMILY SERVICES	\$2,459,388.00
VETERAN SERVICES	\$17,746.00
CHILD DAY CARE	\$340,631.00
PUBLIC SCHOOLS	\$3,830,000.00
COMMUNITY COLLEGES	\$349,640.00
LIBRARY	\$113,458.00
CULTURAL RESOURCES COMMISSION	\$62,277.00
RECREATION	\$134,228.00
CRG - ADMINISTRATION	\$125,217.00
TOE RIVER CAMPGROUND	\$262,524.00
CONT TO OTHER FUNDS	\$1,185,241.00
TOTAL EXPENSES:	\$21,982,506.00

SUPPLEMENTAL FUNDS

GRANT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
JCPC ADMINISTRATION	\$1,830.00
MOUNTAIN CHALLENGE	\$28,899.00
DJJDP - JUVENILE MEDIATION	\$3,781.00
DJJDP - PROJECT CHALLENGE	\$30,423.00
DJJDP - FAMILY BASED COUNSELING	\$0.00
DJJDP - CROSSNORE SCHOOL	\$6,375.00
GOV CRIME COMM GRANT (DETENTION)	\$0.00
BJA VEST GRANT	\$0.00
CONTRIBUTION FROM GENERAL FUND	\$19,878.00
TOTAL REVENUES:	\$91,186.00
EXPENSES	
DEPARTMENT	ADOPTED AMOUNT
JCPC - ADMIN GRANT	\$1,819.00
MOUNTAIN CHALLENGE	\$40,672.00
DJJDP - JUVENILE MEDIATION	\$4,537.00
DJJDP - PROJECT CHALLENGE	\$36,508.00
DJJDP - FAMILY BASED COUNSELING	\$0.00
GOV CRIME COMM GRANT (DETENTION)	\$0.00

BJA VEST GRANT	\$0.00
DJJD - CROSSNORE SCHOOL	\$7,650.00
TOTAL EXPENSES:	\$91,186.00

E-911 SUCHARGE FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
ENHANCED 911 REVENUES	\$164,814.00
CONTRIBUTION FROM FUND BALANCE	\$7,086.00
TOTAL REVENUES:	\$171,900.00
EXPENSES	
ENHANCED 911 EXPENDITURES	\$171,900.00
TOTAL EXPENSES:	\$171,900.00

REVALUATION FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
CONTRIBUTION FROM GENERAL FUND	\$40,000.00
TOTAL REVENUES:	\$40,000.00

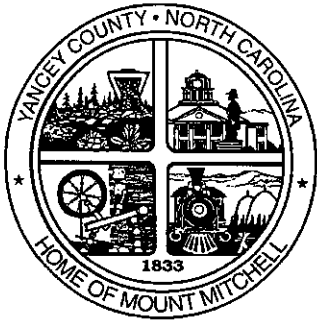
EXPENSES	
REVALUATION CD CONTRIBUTION	\$40,000.00
TOTAL EXPENSES:	\$40,000.00

FIRE DISTRICT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
FIRE DEPT REVENUES	\$1,500,000.00
TOTAL REVENUES:	\$1,500,000.00
EXPENSES	
FIRE DEPT EXPENDITURES	\$1,500,000.00
TOTAL EXPENSES:	\$1,500,000.00
MULTI-YEAR CAPITAL PROJECT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
CONTRIBUTION FROM GENERAL FUND	\$100,000.00
TOTAL REVENUES:	\$100,000.00
EXPENSES	
EAST YANCEY SEWER PROJECT START-UP	\$50,000.00
TOTAL EXPENSES:	\$50,000.00

FIRE DISTRICT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT

FIRE DEPT REVENUES	\$1,700,000.00
TOTAL REVENUES:	\$1,700,000.00
EXPENSES	
FIRE DEPT EXPENDITURES	\$1,700,000.00
TOTAL EXPENSES:	\$1,700,000.00

DEBT SERVICE FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
CONTRIBUTION FROM GENERAL FUND	\$396,662.00
FEDERAL GOVT INT REIM - LIBRARY	\$19,661.00
TOTAL REVENUES:	\$416,323.00
EXPENSES	
LIBRARY DEBT SERVICE	\$109,419.00
OLD FOREST SERVICE OFFICE BLDG	\$49,276.00
JAIL DEBT SERVICE	\$257,628.00
TOTAL EXPENSES:	\$416,323.00



YANCEY COUNTY FINANCE OFFICE

110 TOWN SQUARE, ROOM 11, BURNSVILLE, NC 28714

PHONE (828)682-3819 • FAX (828)682-4301

FINANCE DIRECTOR, LYNNE E. HENSLEY • lhensley@yanceycountync.gov

FINANCE OFFICER, BRANDI BURLESON • bburleson@yanceycountync.gov

ASST. FINANCE OFFICER, LISA MILLER • lmiller@yanceycountync.gov

June 13, 2016

The attached Yancey County Personnel Policy changes are recommended for July 1, 2016. Deletions to the existing policies are shown in blue and additions in red. They are as follows:

Section 3.2 Group Health and Hospitalization Insurance

This change revises the employer's contribution to HSA accounts approved in the budget session.

Section 4.6 Compensatory Leave

Section 5.26 Compensatory Time Off

Section 6.4 Time Sheets

Section 6.19 Fair Labor Standards Act and Overtime Compensation

These policy changes are a result of the recent revisions to the Fair Labor Standards Act and a comprehensive review of the existing policy, including additions and clarifications for the Sheriff's Office.

3.2 Group Health and Hospitalization Insurance (Rev 7/12; 7/16)

Yancey County will provide a percentage of the cost of individual hospitalization insurance for all employees as defined above. Employees may be enrolled in the group plan in accordance with the provisions of the insurance contracts on the first day of the calendar month following employment. All coverage is for the calendar month. Health insurance provided through Yancey County is pre-paid, and thus is deducted from payroll checks the month prior to the effective date. All employees will continue to have coverage for the calendar month following termination. Individuals employed after the beginning of the second pay period will be responsible for full payment (both employee and employer portion) of the first month's health insurance premium if they desire immediate health insurance coverage, or delay coverage until the next calendar month. (Employees hired between July 1 and December 31 and who choose the Health Savings Account (HSA) coverage will receive the full annual contribution from Yancey County; those hired between January 1 and June 30 will receive one-half the prevailing annual amount.) Only individuals in the employment of Yancey County on July 1 will receive the County's prevailing contribution to the employee's Health Savings Account for that fiscal year.

4.6 Compensatory Leave

Compensatory Leave ("comp time") is paid time off available to non-exempt employees (and under certain circumstances to exempt employees) as a result of working in overtime status. See Section 6 for additional information on earning compensatory time.

5.26 Compensatory Time Off

Yancey County provides compensatory time off in lieu of cash overtime compensation to employees who have earned compensatory time in accordance with Section 6.19.

6.4 Time Sheets

The Fair Labor Standards Act requires that a full record and accounting of all non-exempt employee hours worked must be maintained by the employee and kept on file by the employer for a three-year period. The following procedures are to be followed:

1. All non-exempt employees are required to keep a daily time record of actual hours worked, including start/stop times. The time record shall be completely filled out, and shall reflect accurately the time that an employee arrives for work and when the employee leaves.
2. If the employee does not work on a particular day (i.e. vacation, sick leave) the appropriate code/codes should be entered.
3. The information on the time sheet may be reviewed by the Supervisor at any time. It is the Supervisor's responsibility to ensure that time sheets are kept up to date and are accurate.
4. At the end of the pay period the time sheet is to be signed and dated by the employee and submitted to the Department Head. The Department Head will in turn review and certify the time sheet by signing and dating it, then submit it to the Finance Office as directed by the Finance Officer. All time sheets will be kept on file in the Finance Office for a period of three years.
5. Any fabrication of information will result in disciplinary action, up to and including termination.
6. Time (sheets) records must also be kept by exempt employees in order to substantiate (compensatory time as defined in Section 6) attendance and leave days.

6.19 Fair Labor Standards Act and Overtime Compensation

Code of Federal Regulations – Title 29 Part 553

A. General Provisions

All employees of Yancey County can be requested and may be required to work in excess of their regularly scheduled hours as necessitated by the needs of the County and as determined by the (Department Head) Supervisor. For the purposes of this section, "Supervisor" is defined as "Department Head" supervising County functions and "County Manager" supervising Department Heads.

Elected public officials and staff members in policy making positions under the supervision of the elected officials are excluded from provisions of the Act.

Exempt or Non-Exempt Employees

All positions in Yancey County are determined to be exempt or non-exempt from the provisions of the Fair Labor Standards Act as revised May 19, 2016. Such determination is based on the criteria set forth in the law which considers salary amount, (salary basis) responsibilities and job duties.

B. Non-Exempt Employees

(All) Non-exempt employees in all departments are expected to work during all assigned periods and are not to perform work during any time that they are not scheduled to work unless they receive approval from the (Department Head) Supervisor, except in cases of emergency. All employees (not including law enforcement and E-911) occupying positions determined to be non-exempt are entitled to overtime compensation when the work week exceeds forty (40) hours. In determining eligibility for overtime in a work period only hours actually worked shall be considered; thus vacation, sick leave, or non-working holidays are not to be included in the computation of hours worked for FLSA purposes.

Public safety (law enforcement) and emergency response (E-911) employees determined to be non-exempt are entitled to overtime compensation when the work period (fourteen days or one bi-weekly pay period) exceeds eighty-six (84 86) hours.

Yancey County, in agreement with its employees upon employment and as a condition of employment as noted in Section 5, provides paid compensatory time off to most non-exempt employees who have earned such time. The rate is one and one-half (1-½) hours earned for each hour worked above forty (40) in the work week for all departments except law enforcement and E-911, or above eighty-six (86) hours in the work period for those two departments. Compensation for overtime for non-exempt law enforcement and

E-911 employees will be either paid time added in the next payroll period or compensatory time added to the employee's balance, the choice of which will be determined by the (Department Head) Supervisor.

Only hours worked in excess of 40 (or 86 as applicable) are compensated at the rate of 1 ½ times hours worked. However, time worked in excess of the standard work week of 37 ½ hours established by Yancey County in Section 6.1 is compensated at a straight time rate and is considered other compensatory time.

Employees may not "volunteer" to perform the same type of services for which they are employed by Yancey County to perform. Conversely, employees may occasionally or sporadically work freely and solely at their own option in a different capacity from their regular employment with total hours worked not being combined for the computation of overtime compensation.

When two employees agree, solely at their option and with the approval of the Supervisor, to substitute for one another during scheduled work hours, the hours worked shall be excluded in the calculation of hours for which the substituting employee would otherwise be entitled to overtime compensation.

Use of the earned compensatory time by all employees will be only with the prior approval of the (Department Head) Supervisor and at a time that is convenient for the County.

Non-exempt employees may not accrue more than 240 hours of compensatory time, and non-exempt public safety, emergency response and seasonal employees may not accrue more than 480 hours of compensatory time.

Upon termination of employment an employee shall be paid for unused compensatory time at the average regular rate received during the last three years of employment or the final regular rate, whichever is higher.

C. Exempt Employees

(All) Employees occupying positions determined to be exempt (not covered by the law) (are paid on a salary basis and) will not receive compensation for hours worked in excess of their normal work week. (However, these employees may earn compensatory leave on an hour for hour basis to be used at the discretion of the Supervisor. Such compensatory time is not guaranteed to be taken and is not payable upon separation from the County.)

D. Yancey County Sheriff's Office

In addition to the preceding sections of this policy, the following sections are applicable to the employees in the Yancey County Sheriff's Office:

Civilian Employees

Civilian employees include all office support personnel and others who do not qualify as "law enforcement" under FLSA Section 7(k). These employees have a seven--day work period and receive time-and-one-half compensatory time off for overtime hours after 40 hours of work in each work week. Compensatory time at the straight time rate is earned

when accumulated hours exceed the normal work schedule but are less than 40 hours of work in each work week. With permission of the supervisor, time worked beyond the scheduled hours on a workday can be used to reduce working hours on another scheduled day within the same work week or can be used to reduce the leave time requested for time off in that work week.

The work period for civilian employees is consistent with that of regular County employees as given in Section 6.2.

Emergency Response Employees

Emergency response employees include those employed for the dispatching of emergency vehicles and personnel. The standard work schedule for these employees is 84 hours per work period, beginning at 6:01 a.m. Saturday and ending at 6:00 a.m. Saturday two weeks later. Overtime compensation for these employees is consistent with justice officers given below.

Justice Officers

For the purpose of this policy, justice officers are sworn law enforcement and detention officers. The work period for justice officers is a 14-day work period with the FLSA Section 7(k) 86-hour overtime threshold. The period begins at 6:01 a.m. Saturday and ends at 6:00 a.m. Saturday two weeks later.

The work schedule for all justice officers is 84 hours per work period and includes deputies assigned to road patrol, detention officers, bailiffs, court house security, administrative deputies and detectives.

Supervisors will work with employees to maintain coverage and evaluate hours worked past schedules. Non-exempt officers will document the reason for any hours worked over 84. Comments shall include date and reason for time worked past regular schedule. All hours worked between 84 and 86 will be compensated at straight time. Hours worked over 86 will be compensated with FLSA compensatory time accumulated at time-and-a-half for each overtime hour worked, or with overtime pay at one-and-a-half times the regular hourly rate. Timesheets will be reviewed and reconciled at the end of each 14-day work period. Timesheets will be completed by each employee of the Sheriff's Office in the manner and schedule required by the Yancey County Finance Office, and then submitted to the immediate supervisor or designee. Supervisors should review the timesheet for accuracy

When determining overtime, days off including sick leave, holiday, annual leave and compensatory time off are not counted as hours of work. When leave is used, justice officers will account for 84 hours on the timesheet for the 14-day work period including sick leave, holiday, annual leave and FLSA compensatory time

General Compensation Guidelines

The following guidelines are provided as general compensation guidelines for all justice officers:

Shift Change Coverage: Time on duty at shift change during briefing and debriefing and shift overlap is compensable hours of work and must be reported accurately. Such time must be kept to the absolute minimum to maintain coverage. Time socializing with other officers at shift change is not compensable hours of work and reporting such time as hours of work is a violation of policy.

Court Time: When an officer is required to attend court for a work-related case, this time is compensable and shall be reported as hours worked.

In-Service Training: When an officer attends in-service training that is required or directly related to their current position, the time shall be reported as hours worked. This includes firing range practice and qualification when officers are required to qualify with their weapons.

Special Assignments

Any officer working an event such as 4th of July celebration, Christmas or other parades, events, marches, demonstrations, riots, labor disturbances, manhunts, fires and other incidents that are of an emergency nature will count the time as hours worked. All hours worked between 84 and 86 will be compensated at straight time or at the employee's regular hourly rate. Hours worked over 86 will be compensated with FLSA compensatory time accumulated at time-and-a-half for each overtime hour worked or at one-and-a-half times the employee's regular hourly rate.

General Procedures

The following procedures will be followed to ensure consistency in complying with FLSA:

- All timesheets will be presented by the end of each 14-day work period.
- All hours worked must be recorded on the timesheet.
- Supervisors are required to monitor time and can relieve employees from duty and/or alter their work schedule in efforts toward reducing straight time and FLSA overtime.
- Employees are responsible for ensuring that each timesheet is a true and accurate record. Supervisors are also responsible for ensuring the accuracy of their employees' timesheets.

- Employees and supervisors shall not maintain any separate time records.
- All other rules of payment as established by the Yancey County Finance Office will apply.
- Supervisors will review timesheets and make necessary corrections to assure compliance with this policy.
- Accrued compensatory time should not exceed 84 hours at the end of the calendar year. Exceptions to this must be approved in writing by the Chief Deputy.

Payment of Overtime Compensation

Subject to financial considerations and budgetary issues, payment of overtime money through the payroll process may be used to compensate employees under certain circumstances. Employees earning time worked beyond their normal shifts are subject to compensation based on FLSA. If an employee earns time compensable under the FLSA and accurately documents their time on the approved time sheet for the Sheriff's Office, they may request to be paid for their overtime in lieu of compensatory time